

104TH CONGRESS
1ST SESSION

H. R. 492

To impose a tax and import controls on bullets expressly designed to penetrate law enforcement personnel bulletproof vests.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 11, 1995

Mr. STARK introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To impose a tax and import controls on bullets expressly designed to penetrate law enforcement personnel bulletproof vests.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. AMEND 26 U.S.C. 5821 AND 5844.**

4 Amend 26 U.S.C. 5821 and 5844 to insert after the
5 word “firearm” each place it occurs the phrase “and am-
6 munition designed to penetrate bulletproof vests”.

7 **SEC. 2. DEFINITIONS.**

8 Amend 26 U.S.C. 5845 as follows:

9 “(n) AMMUNITION DESIGNED TO PENETRATE
10 BULLETPROOF VESTS.—The term ‘ammunition de-

1 signed to penetrate bulletproof vests' is ammunition,
2 of any design or material, which the Secretary deter-
3 mines is expressly manufac-turered or advertised to
4 penetrate normal quality bulletproof vests worn by
5 law enforcement personnel.”.

6 **SEC. 3. EFFECTIVE DATE.**

7 The tax imposed by this Act is effective Janaury 11,
8 1995.

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